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Customs Bulletin

Regulations, Rulings, Decisions, and Notices
concerning Customs and related matters



and Decisions

of the United States Court of Customs and
Patent Appeals and the United States
Customs Court

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DEPARTMENT OF THE TREASURY

U.S. Customs Service

Customs Bulletin

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NOTICE

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U.S. Customs Service

(T.D. 76-205)

Coastwise Transportation—Customs Regulations amended

Sections 4.93(b)(1) and 4.93(b)(2), Customs Regulations, amended to add the Republic of Panama to the lists of countries whose registered vessels are permitted to transport certain articles coastwise.

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C.

TITLE 19—CUSTOMS DUTIES

CHAPTER I—UNITED STATES CUSTOMS SERVICE

PART 4 — VESSELS IN FOREIGN AND DOMESTIC TRADES

In accordance with section 27, 41 Stat. 999, as amended (46 U.S.C. 883), the Secretary of State has advised the Secretary of the Treasury on June 4, 1976, that the Republic of Panama allows privileges reciprocal to those provided for in the sixth proviso of the cited statute with respect to certain articles transported by vessels of the United States. Therefore, corresponding privileges are accorded to vessels of Republic of Panama registry as of the date of such notification.

These privileges relate to the coastwise transportation, under the conditions specified in the sixth proviso of 46 U.S.C. 883, of empty cargo vans, empty lift vans, empty shipping tanks; equipment for use with those articles; empty barges specifically designed for carriage aboard a vessel; any empty instruments for international traffic exempted from application of the Customs laws by the Secretary of the Treasury pursuant to section 332(a) of the Tariff Act of 1930, as amended (19 U.S.C. 1322(a)); and certain stevedoring equipment and material.

U.S. Customs Service

(T.D. 76-203)

Customs Transportation—Customs Regulations amended

Sections 433(b)(1) and 433(b)(2), Customs Regulations, amended to add the Republic of Panama to the list of countries whose registered vessels are permitted to transport certain articles coastwise.

DEPARTMENT OF THE TREASURY

OFFICE OF THE COMMISSIONER OF CUSTOMS

Washington, D.C.

Section 433(b)(1) and 433(b)(2), Customs Regulations, amended to add the Republic of Panama to the list of countries whose registered vessels are permitted to transport certain articles coastwise.

In accordance with section 37, 41 Stat. 909, as amended (46 U.S.C. 823), the Secretary of State has advised the Secretary of the Treasury on June 4, 1976, that the Republic of Panama allows privileges to those provided for in the sixth proviso of the cited statute with respect to certain articles transported by vessels of the United States. Therefore, corresponding privileges are accorded to vessels of Republic of Panama registry as of the date of such notification.

These privileges relate to the coastwise transportation, under the conditions specified in the sixth proviso of 46 U.S.C. 823, of empty cargo vans, empty lift vans, empty shipping tanks; equipment for use with those articles; empty barges specifically designed for carriage aboard a vessel; any empty instruments for international traffic exempted from application of the Customs laws by the Secretary of the Treasury pursuant to section 302(a) of the Tariff Act of 1930, as amended (19 U.S.C. 1322(a)); and certain stowage equipment and material.

Section 433(b)(1) and 433(b)(2), Customs Regulations, amended to add the Republic of Panama to the list of countries whose registered vessels are permitted to transport certain articles coastwise.

Accordingly, paragraphs (b)(1) and (b)(2) of section 4.93 of the Customs Regulations (19 CFR 4.93 (b)(1), (b)(2)), are amended by the insertion of "Republic of Panama" in appropriate alphabetical order in the lists of countries under those paragraphs.

(Sec. 27, 41 Stat. 999, as amended, sec. 14, 67 Stat. 516 (5 U.S.C. 301, 19 U.S.C. 1322(a), 46 U.S.C. 883)).

There is a statutory basis for the described extension of reciprocal privileges, and the amendments recognize an exemption from the coastwise prohibition of section 27, 41 Stat. 999, as amended (46 U.S.C. 883). Therefore, good cause is found for dispensing with notice and public procedure thereon as unnecessary, and good cause exists for dispensing with a delayed effective date under the provisions of 5 U.S.C. 553. (095955)

(ADM-9-03)

VERNON D. ACREE,
Commissioner of Customs.

Approved July 20, 1976,

DAVID R. MACDONALD,

Assistant Secretary of the Treasury.

[Published in the FEDERAL REGISTER July 27, 1976 (41 FR 31197)]

(T.D. 76-206)

Cotton Textiles—Restriction on Entry

Restriction on entry of cotton textile products manufactured or produced in Pakistan

DEPARTMENT OF THE TREASURY,

OFFICE OF THE COMMISSIONER OF CUSTOMS,

Washington, D.C., July 22, 1976.

There is published below the directive of July 8, 1976, received by the Commissioner of Customs from the Chairman, Committee for the Implementation of Textile Agreements, amending the level of restraint for cotton textile products in category 31 manufactured or produced in Pakistan. This directive further amends, but does not cancel, that Committee's directive of December 19, 1975 (T.D. 76-20).

This directive was published in the **FEDERAL REGISTER** on July 9, 1976 (41 FR 23348), by the Committee.

(QUO-2-1)

JOHN B. O'LOUGHLIN,

Director,

Duty Assessment Division.

UNITED STATES DEPARTMENT OF COMMERCE

The Assistant Secretary For Domestic

and International Business

Washington, D.C. 20230

COMMITTEE FOR THE IMPLEMENTATION OF TEXTILE AGREEMENTS

July 8, 1976.

COMMISSIONER OF CUSTOMS

Department of The Treasury

Washington, D.C. 20229

DEAR MR. COMMISSIONER:

On December 19, 1975, the Chairman, Committee for the Implementation of Textile Agreements, directed you to prohibit entry during the twelve-month period beginning on January 1, 1976 of cotton textiles and cotton textile products in certain specified categories, produced or manufactured in Pakistan, in excess of designated levels of restraint. The Chairman further advised you that the levels of restraint are subject to adjustment.¹

Under the terms of the Arrangement Regarding International Trade in Textiles done at Geneva on December 20, 1973, pursuant to paragraph 13 of the Bilateral Cotton Textile Agreement of May 6, 1975, between the Governments of the United States and Pakistan, and in accordance with the procedures of Executive Order 11651 of March 3, 1972, you are directed, effective on July 12, 1976, to permit entry of 1.5 million units of cotton textile products in Category 31 (other than shop towels)², even though the level of restraint will be exceeded. Shipments in Category 31 (other than shop towels), entered on and after the effective date of this directive will be charged to the level of restraint established for the agreement period beginning on January 1, 1977.

¹ The term "adjustment," refers to those provisions of the Bilateral Cotton Textile Agreement of May 6, 1975, between the Governments of the United States and Pakistan which provide, in part, that: 1) within the aggregate and applicable group limits, specific levels of restraint may be exceeded by designated percentages; 2) these levels may be increased for carryover and carryforward up to 11 percent of the applicable category limit; and 3) administrative arrangements or adjustments may be made to resolve minor problems arising in the implementation of the agreement.

² All T.S.U.S.A. Numbers in Category 31 except T.S.U.S.A. Number 366.2740.

The actions taken with respect to the Government of Pakistan and with respect to imports of cotton textile products from Pakistan have been determined by the Committee for the Implementation of Textile Agreements to involve foreign affairs functions of the United States. Therefore, the directions to the Commissioner of Customs, being necessary to the implementation of such actions, fall within the foreign affairs exception to the rule-making provisions of 5 U.S.C. 553. This letter will be published in the FEDERAL REGISTER.

Sincerely,

ALAN POLANSKY

*Chairman, Committee for the Implementation
of Textile Agreements, and
Deputy Assistant Secretary for
Resources and Trade Assistance*

(T.D. 76-207)

Cotton and Manmade Fiber Textiles—Restriction on Entry

Restriction on entry of cotton and manmade fiber textile products
manufactured or produced in the Republic of Korea

DEPARTMENT OF THE TREASURY,

OFFICE OF THE COMMISSIONER OF CUSTOMS,

Washington, D.C., July 22, 1976.

There is published below the directive of July 1, 1976, received by the Commissioner of Customs from the Chairman, Committee for the Implementation of Textile Agreements, amending the levels of restraint for cotton and manmade fiber textile products in categories 26 (duck) and 234 manufactured or produced in the Republic of Korea. This directive further amends, but does not cancel, that Committee's directive of September 25, 1975 (T.D. 75-255).

This directive was published in the FEDERAL REGISTER on July 7, 1976 (41 FR 27863), by the Committee.

(QUO-2-1)

JOHN B. O'LOUGHLIN,

Director,

Duty Assessment Division.

UNITED STATES DEPARTMENT OF COMMERCE
The Assistant Secretary for Domestic and
International Business
Washington, D.C. 20230

COMMITTEE FOR THE IMPLEMENTATION OF TEXTILE AGREEMENTS

COMMISSIONER OF CUSTOMS
Department of the Treasury
Washington, D.C. 20229

July 1, 1976.

DEAR MR. COMMISSIONER:

On September 25, 1975 the Chairman, Committee for the Implementation of Textile Agreements, directed you to prohibit entry during the twelve-month period beginning October 1, 1975 and extending through September 30, 1976 of cotton, wool and man-made fiber textile products in certain specified categories, produced or manufactured in the Republic of Korea, in excess of designated levels of restraint. The Chairman further advised you that the levels of restraint are subject to adjustment.¹

Under the terms of the Arrangement Regarding International Trade in Textiles done at Geneva on December 20, 1973, pursuant to paragraphs 5 and 7 of the Bilateral Cotton, Wool and Man-Made Fiber Textile Agreement of June 26, 1975, as amended, between the Governments of the United States and the Republic of Korea, and in accordance with the provisions of Executive Order 11651 of March 3, 1972, you are directed to amend, effective on July 9, 1976 the levels of restraint established for Categories 26 (duck) and 234 to the following:

Category	Amended Twelve-Month Level of Restraint ²
26 (duck) *	24,872,613 square yards
234	4,321,504 dozen

¹ The term "adjustment" refers to those provisions of the Bilateral Cotton, Wool and Man-Made Fiber Textile Agreement of June 26, 1975, as amended, between the Governments of the United States and the Republic of Korea which provide, in part, that: (1) within the aggregate and applicable group limits, specific levels of restraint within Categories 1-33, part of 63 (shoe uppers), 64, 200-213, and 241-243 may be exceeded by 10 percent; within Categories 30-62, part of 63 (other than shoe uppers), and 214-240, by 7 percent; and within Categories 101-132, by 5 percent; (2) these same levels may be increased for carryover and carry-forward up to 11 percent of the applicable category limit; (3) consultation levels may be increased within the aggregate and applicable group limits upon agreement between the two governments; and (4) administrative arrangements or adjustments may be made to resolve minor problems arising in the implementation of the agreement.

² The levels of restraint have not been adjusted to reflect any entries made after September 30, 1975.

³ In Category 26 the T.S.U.S.A. numbers for duck fabric are:

320.—01 through 04,06,08	326.—01 through 04,06,08
321.—01 through 04,06,08	327.—01 through 04,06,08
322.—01 through 04,06,08	328.—01 through 04,06,08

The actions taken with respect to the Government of the Republic of Korea and with respect to imports of cotton and man-made fiber textile products from the Republic of Korea have been determined by the Committee for the Implementation of Textile Agreements to involve foreign affairs functions of the United States. Therefore, the directions to the Commissioner of Customs, being necessary to the implementation of such actions, fall within the foreign affairs exception to the rule-making provisions of 5 U.S.C. 553. This letter will be published in the FEDERAL REGISTER.

Sincerely,

ALAN POLANSKY

*Chairman, Committee for the Implementation
of Textile Agreements, and
Deputy Assistant Secretary for
Resources and Trade Assistance*

(T.D. 76-208)

Cotton and Manmade Fiber Textiles—Restriction on Entry

***Restriction on entry of cotton textiles manufactured or produced
in the Republic of China***

DEPARTMENT OF THE TREASURY,

OFFICE OF THE COMMISSIONER OF CUSTOMS,

Washington, D.C., July 22, 1976.

There is published below the directive of June 30, 1976, received by the Commissioner of Customs from the Chairman, Committee for the Implementation of Textile Agreements, amending the visa requirement for cotton and manmade fiber textile products in certain categories manufactured or produced in the Republic of China. This directive further amends, but does not cancel, that Committee's directive of September 27, 1972 (T.D. 72-295).

This directive was published in the FEDERAL REGISTER on July 6, 1976 (41 FR 27774), by the Committee.

(QUO-2-1)

JOHN B. O'LOUGHLIN,

Director,

Duty Assessment Division.

UNITED STATES DEPARTMENT OF COMMERCE
The Assistant Secretary for Domestic
and International Business
Washington, D.C. 20230

COMMITTEE FOR THE IMPLEMENTATION OF TEXTILE AGREEMENTS

June 30, 1976

COMMISSIONER OF CUSTOMS

Department of the Treasury

Washington, D.C. 20229

DEAR MR. COMMISSIONER:

This directive further amends, but does not cancel, the directive of September 27, 1972 from the Chairman, Committee for the Implementation of Textile Agreements, that directed you to prohibit entry into the United States for consumption and withdrawal from warehouse for consumption of cotton textiles and cotton textile products in Categories 1-64; wool textile products in Categories 101-132; and man-made fiber textile products in Categories 200-243, produced or manufactured in the Republic of China, for which the Government of the Republic of China had not issued a visa. One of the requirements is that the visa include the correct category of the merchandise.

Under the terms of the Arrangement Regarding International Trade in Textiles done at Geneva on December 20, 1973, pursuant to the Bilateral Cotton, Wool and Man-Made Fiber Textile Agreement of May 21, 1975, as amended, between the Governments of the United States and the Republic of China, and in accordance with the provisions of Executive Order 11651 of March 3, 1972, the directive of September 27, 1972, as amended, is further amended, effective on July 7, 1976, and until further notice, to permit entry of merchandise in Categories 9/10, 18/19, 22/23, 43/62 (pt.), 45/46/47, 50/51, and 234/235 if the accompanying visa includes the combination of categories, or one (or more) of the constituent categories in the combination, provided it is otherwise visaed in compliance with previously established procedures. This directive will also apply to Categories 5/6, 15/16, 24/25, 26/27, 28/29, 34/35, and 41/42 which are not currently subject to specific ceilings under the bilateral agreement.

The actions taken with respect to the Government of the Republic of China and with respect to imports of cotton, wool and man-made

fiber textile products from the Republic of China have been determined by the Committee for the Implementation of Textile Agreements to involve foreign affairs functions of the United States. Therefore, the directions to the Commissioner of Customs, being necessary to the implementation of such actions, fall within the foreign affairs exception to the rule-making provisions of 5 U.S.C. 553. This letter will be published in the FEDERAL REGISTER.

Sincerely,

ALAN POLANSKY

Chairman, Committee for the Implementation
of Textile Agreements, and
Deputy Assistant Secretary for
Resources and Trade Assistance

(T.D. 76-209)

Cotton & Wool Textile Products—Restriction on Entry
Restriction on entry of cotton and wool textile products, manufactured or produced in the Republic of Korea

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., July 22, 1976.

There is published below the directive of June 30, 1976, received by the Commissioner of Customs from the Chairman, Committee for the Implementation of Textile Agreements, concerning the visa requirement for cotton and wool textile products in certain categories manufactured or produced in the Republic of Korea. This directive further amends, but does not cancel, that Committee's directive of May 19, 1972 (T.D. 72-339).

This directive was published in the FEDERAL REGISTER on July 6, 1976 (41 FR 27775), by the Committee.

(QUO-2-1)

JOHN B. O'LOUGHLIN

Director

Duty Assessment Division

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UNITED STATES DEPARTMENT OF COMMERCE
The Assistant Secretary for Domestic
and International Business,
Washington, D.C. 20230

COMMITTEE FOR THE IMPLEMENTATION OF TEXTILE AGREEMENTS

June 30, 1976.

COMMISSIONER OF CUSTOMS

Department of the Treasury
Washington, D.C. 20229

DEAR MR. COMMISSIONER:

This directive further amends, but does not cancel, the directive of May 19, 1972, from the Chairman, Committee for the Implementation of Textile Agreements, that directed you to prohibit entry into the United States for consumption and withdrawal from warehouse for consumption of cotton textiles and cotton textile products in Categories 1-64; wool textile products in Categories 101-132; and man-made fiber textile products in Categories 200-243; produced or manufactured in the Republic of Korea, for which the Republic of Korea had not issued a visa. One of the requirements is that the visa include the category or categories of the merchandise.

Under the terms of the Arrangement Regarding International Trade in Textiles done at Geneva on December 20, 1973, pursuant to the Bilateral Cotton, Wool and Man-Made Fiber Textile Agreement of June 26, 1975, as amended, between the Governments of the United States and the Republic of Korea, and in accordance with the provisions of Executive Order 11651 of March 3, 1972, the directive of May 19, 1972, as amended, is further amended, effective on July 7, 1976 and until further notice, to permit entry of textile products in Categories 9/10, 18/19/26 (printcloth),¹ 22/23, 45/46/47, 50/51, and 116/117, if the accompanying visa includes the combination of categories, or one (or more) of the constituent categories in the combination, provided they are otherwise visaed in accordance with previously established procedures. This directive will also apply to Categories 26/27 and 34/35 which are not currently subject to specific ceilings under the bilateral agreement.

The actions taken with respect to the Government of the Republic of Korea and with respect to imports of cotton and wool textile products from the Republic of Korea have been determined by the Com-

¹ In Category 26 the T. S. U. S. A. Numbers for printcloth are:

320.—34	322.—34	327.—34
321.—34	326.—34	328.—34

mittee for the Implementation of Textile Agreements to involve foreign affairs functions of the United States. Therefore, the directions to the Commissioner of Customs, being necessary to the implementation of such actions, fall within the foreign affairs exception of the rule-making provisions of 5 U.S.C. 553. This letter will be published in the **FEDERAL REGISTER**.

Sincerely,

ALAN POLANSKY

*Chairman, Committee for the Implementation
of Textile Agreements, and
Deputy Assistant Secretary for
Resources and Trade Assistance*

CHAPTER I—UNITED STATES CUSTOMS SERVICE

PART 10—ARTICLES OF MERCHANDISE, SUBJECT TO A
BUREAU OF CUSTOMS

(T.D. 76-210)

Reimbursable Services—Excess Cost of Preclearance Operations

Section 10.84 of the Customs Regulations (19 CFR 10.84) sets forth a procedure for the DEPARTMENT OF THE TREASURY, OFFICE OF THE COMMISSIONER OF CUSTOMS, Washington, D.C. July 23, 1976.

Notice is hereby given that pursuant to section 24.18(d), Customs Regulations (19 CFR 24.18(d)), the biweekly reimbursable excess costs for each preclearance installation are determined to be as set forth below and will be effective with the pay period beginning August 15, 1976.

Installation	Biweekly excess cost
Montreal, Canada	\$ 11,482.00
Toronto, Canada	21,972.00
Kindley Field, Bermuda	4,394.00
Nassau, Bahama Islands	12,527.00
Vancouver, Canada	7,425.00
Winnipeg, Canada	1,252.00

(FIS-9-05)

ROBERT A. WEBSTER,
Acting Assistant Commissioner,
Administration.

[Published in the **FEDERAL REGISTER** July 29, 1976 (41 FR 31578)]

(T.D. 76-211)

Automotive Products—Customs Regulations amended

Section 10.84(c), Customs Regulations, pertaining to the filing of an importer's declaration for Canadian articles for use as "original motor-vehicle equipment," amended

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C.

TITLE 19—CUSTOMS DUTIES

CHAPTER I—UNITED STATES CUSTOMS SERVICE

PART 10 — ARTICLES CONDITIONALLY FREE, SUBJECT TO A
REDUCED RATE, ETC.

Section 10.84 of the Customs Regulations (19 CFR 10.84) sets forth a procedure for the duty free entry of automotive products consisting of "Canadian articles" as defined in General Headnote 3(d), Tariff Schedules of the United States (19 U.S.C. 1202). Pursuant to paragraph (c) of this section (19 CFR 10.84(c)), when an importer makes an entry, or withdrawal from warehouse, for consumption of articles for use as "original motor-vehicle equipment" as that term is defined in Schedule 6, Part 6, Subpart B, Headnote 2(a), Tariff Schedules of the United States, he shall file therewith his declaration that the articles are being imported for use as original equipment in the manufacture in the United States of the kinds of motor vehicles specified in the headnote and furnish the name and address of the motor vehicle manufacturer. Section 10.84(c) further provides that a copy of the written order, contract, or letter of intent shall be attached to the importer's declaration unless the district director of Customs is satisfied that a copy will be made available for inspection by Customs officials upon request during a period of three years from the date of entry or withdrawal from warehouse.

10.84 Automotive vehicles and articles for use as original equipment in the manufacture of automotive vehicles.

(c) When an importer makes an entry, or withdrawal from warehouse, for consumption of articles for use as "original motor-vehicle equipment" as that term is defined in Schedule 6, Part 6, Subpart B, Headnote 2(a), Tariff Schedules of the United States, he shall file in connection therewith his declaration that the articles are

(T.D. 76-211)

Automotive Products—Customs Regulations amended

Section 10.84(c), Customs Regulations, pertaining to the filing of an importer's declaration for Canadian articles for use as "original motor-vehicle equipment," amended

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C.

TITLE 19—CUSTOMS DUTIES

CHAPTER I—UNITED STATES CUSTOMS SERVICE

PART 19 — ARTICLES CONDITIONALLY FREE, SUBJECT TO A
REDUCED RATE, ETC.

Section 10.84 of the Customs Regulations (19 CFR 10.84) sets forth a procedure for the duty free entry of automotive products consisting of "Canadian articles," as defined in General Headnote 3(d), Tariff Schedules of the United States (19 U.S.C. 1202). Pursuant to paragraph (c) of this section (19 CFR 10.84(c)), when an importer makes an entry or withdrawal from warehouse for consumption of articles for use as "original motor-vehicle equipment," as that term is defined in Schedule E, Part E, Subpart B, Headnote 2(a), Tariff Schedules of the United States, he shall file therewith his declaration that the articles are being imported for use as original equipment in the manufacture in the United States of the kinds of motor vehicles specified in the headnote and furnish the name and address of the motor vehicle manufacturer. Section 10.84(c) further provides that a copy of the written order, contract, or letter of intent shall be attached to the importer's declaration unless the district director of Customs is satisfied that a copy will be made available for inspection by Customs officials upon request during a period of three years from the date of entry or withdrawal from warehouse.

Although the present wording of section 10.84(c) indicates mandatory filing of the declaration at the time of entry, it has long been the procedure at ports involved with this type of entry to allow duty free entry with a bond given for the production of the declaration, as provided for in section 141.66 of the Customs Regulations (19 CFR 141.66).

Prior to its amendment by Treasury Decision 67-83 on March 28, 1967 (32 FR 4569), section 10.84(c) provided that the importer's declaration shall be filed "in connection therewith", indicating that it did not have to be filed at the time of entry. In addition, section 10.112 of the Customs Regulations (19 CFR 10.112) presently provides that whenever a free entry or a reduced duty document, form, or statement required to be filed in connection with the entry is not filed at the time of the entry or within the period for which a bond was filed for its production, but failure to file it was not due to willful negligence or fraudulent intent, such document, form or statement may be filed at any time prior to liquidation of the entry or, if the entry was liquidated, before the liquidation becomes final.

Inasmuch as enforcement of the requirement that the importer's declaration be filed with the entry would impose an administrative burden on the public without commensurate benefits to Customs, and, since a procedure exists to allow duty free entry with a bond given for the production of the declaration, it has been determined that section 10.84(c) should be amended to provide that the declaration be filed in connection with the entry rather than at the time the entry is filed.

Accordingly section 10.84 of the Customs Regulations (19 CFR 10.84), is hereby amended as set forth below:

PART 10 - ARTICLES CONDITIONALLY FREE, SUBJECT TO A REDUCED RATE, ETC.

The first sentence of paragraph (c) of section 10.84 is amended to read as follows:

§ 10.84 Automotive vehicles and articles for use as original equipment in the manufacture of automotive vehicles.

* * * * *

(c) When an importer makes an entry, or withdrawal from warehouse, for consumption of articles for use as "original motor-vehicle equipment" as that term is defined in Schedule 6, Part 6, Subpart B, Headnote 2(a), Tariff Schedules of the United States, he shall file in connection therewith his declaration that the articles are

Although the present wording of section 10.84(e) indicates mandatory filing of the declaration at the time of entry, it has long been the procedure at ports involved with this type of entry to allow duty free entry with a bond given for the production of the declaration, as provided for in section 141.66 of the Customs Regulations (19 CFR 141.66).

Prior to its amendment by Treasury Decision 87-68 on March 28, 1987 (32 FR 4588), section 10.84(e) provided that the importer's declaration shall be filed "in connection therewith," indicating that it did not have to be filed at the time of entry. In addition, section 10.112 of the Customs Regulations (19 CFR 10.112) presently provides that whenever a free entry or a reduced duty document, form, or statement required to be filed in connection with the entry is not filed at the time of the entry or within the period for which a bond was filed for its production, but failure to file it was not due to willful negligence or fraudulent intent, such document, form or statement may be filed at any time prior to liquidation of the entry or, if the entry was liquidated, before the liquidation becomes final.

Inasmuch as enforcement of the requirement that the importer's declaration be filed with the entry would impose an administrative burden on the public without commensurate benefits to Customs, and, since a procedure exists to allow duty free entry with a bond given for the production of the declaration, it has been determined that section 10.84(e) should be amended to provide that the declaration be filed in connection with the entry rather than at the time the entry is filed.

Accordingly, section 10.84 of the Customs Regulations (19 CFR 10.84) is hereby amended as set forth below:

PART II - ARTICLES CONDITIONALLY FREE, SUBJECT TO A REDUCED RATE, ETC.

The first sentence of paragraph (c) of section 10.84 is amended to read as follows:

§10.84 Automotive vehicles and articles for use as original equipment in the manufacture of automotive vehicles.

(c) When an importer makes an entry, or withdrawal from warehouse, for consumption of articles for use as "original motor-vehicle equipment," as that term is defined in Schedule B, Part 6, Subpart B, Headnote 2(a), Tariff Schedules of the United States, he shall file in connection therewith his declaration that the articles are

being imported for use as original equipment in the manufacture in the United States of the kinds of motor vehicles specified in the headnote and furnish the name and address of the motor vehicle manufacturer. * * *

(R.S. 251, as amended, sec. 624, 46 Stat. 759 (19 U.S.C. 66, 1624))

Because the amendment merely relaxes a present requirement, notice and public procedure thereon is found to be unnecessary and good cause exists for dispensing with a delayed effective date under the provisions of 5 U.S.C. 553.

Effective date. This amendment shall become effective upon publication in the FEDERAL REGISTER. (095810)

(ADM-9-03)

VERNON D. ACREE,
Commissioner of Customs.

Approved July 22, 1976,

DAVID R. MACDONALD,
Assistant Secretary of the Treasury.

[Published in the FEDERAL REGISTER July 29, 1976 (41 FR 31528)]

(T.D. 76-212)

Fines, Penalties, and Forfeitures—Customs Regulations amended

Section 171.1(a) of the Customs Regulations, relating to voluntary disclosure under section 553 of violations of Customs laws, amended

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C.

TITLE 19—CUSTOMS DUTIES

CHAPTER I—UNITED STATES CUSTOMS SERVICE

PART 171—FINES, PENALTIES, AND FORFEITURES

On January 16, 1975, Treasury Decision 75-21 was published in the FEDERAL REGISTER (40 FR 2797) amending Subpart A of Part 171 of the Customs Regulations to set forth, among other matters, Customs policy in regard to voluntary disclosures of certain Customs vio-

being imported for use as original equipment in the manufacture of motor vehicles of the kind specified in the United States of the kind of motor vehicles specified in the headnote and furnish the name and address of the motor vehicle manufacturer. * * *

(H.R. 351 as amended, sec. 534, 49 Stat. 730 (19 U.S.C. 561, 1934))

Because the amendment merely relaxes a present requirement, notice and public procedure thereon is found to be unnecessary and good cause exists for dispensing with a delayed effective date under the provisions of 5 U.S.C. 553.

Effective date. This amendment shall become effective upon publication in the Federal Register. (995210)

(4051-9-65)

VERNON D. AGREE,
Commissioner of Customs.

Approved July 31, 1976,
DAVID R. MACDONALD,
Assistant Secretary of the Treasury.

Published in the Federal Register July 30, 1976 (41 FR 31020)

(T.D. 75-212)

Form, Practice, and Forfeitures—Customs Regulations amended
Section 171.1(a) of the Customs Regulations relating to voluntary disclosure
of violations of Customs laws amended

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C.

TITLE 19—CUSTOMS DUTIES

CHAPTER I—UNITED STATES CUSTOMS SERVICE

PART II—FINES, PENALTIES, AND FORFEITURES

On January 16, 1975, Treasury Decision 75-31 was published in the Federal Register (40 FR 2797) amending Subpart A of Part 171 of the Customs Regulations to set forth, among other matters, Customs policy in regard to voluntary disclosure of certain Customs vio-

lations. Pursuant to that policy, if it is established that a person has made a truly voluntary disclosure of a violation of section 592, Tariff Act of 1930, as amended (19 U.S.C. 1592), which may result in a loss of revenue, the penalty assessable with respect to that violation is mitigated, upon the filing of a petition for relief, to an amount not exceeding the total loss of revenue, provided a tender of the actual loss of revenue as withheld duties accompanied the disclosure. This policy was amplified in an amendment to section 171.1(a) of the Customs Regulations (19 CFR 171.1(a)) published as Treasury Decision 75-234 (40 FR 43894).

In order to ensure that the Customs voluntary disclosure policy is implemented in accordance with its original objectives, it is necessary to further amend section 171.1(a) of the Customs Regulations (19 CFR 171.1(a)) to set forth two situations in which the voluntary disclosure procedure is not to be used. The first is where the violation is attributable to inadvertent errors or to circumstances such as technical or petty violations not amounting to negligence. The second situation relates to violations where the loss of revenue appears to be \$250 or less. In each situation, the district director may determine that the establishment of a penalty case would not be warranted and that processing the disclosure under the voluntary disclosure program would not, therefore, be appropriate.

Accordingly, section 171.1(a) of the Customs Regulations (19 CFR 171.1(a)) is amended by the addition of a new subparagraph (3) to read as follows:

§ 171.1 Special procedures for certain liabilities incurred under section 592, Tariff Act of 1930, as amended

(a) * * *

(3) Inapplicability of voluntary disclosure procedure.

(i) If the district director determines that a voluntarily-disclosed revenue loss is attributable to inadvertent errors or circumstances such as technical or petty violations not amounting to negligence and that the establishment of a penalty case under 19 U.S.C. 1592 would be inappropriate, the district director shall not refer the matter under the voluntary disclosure program or establish a penalty case, provided any duties due and withheld duties have been deposited.

(ii) Where the district director determines that the voluntarily disclosed violation involves a loss of revenue of \$250 or less, that any duties due and withheld duties have been deposited and that the violation disclosed either does not extend to other ports

lations. Pursuant to that policy, if it is established that a person has made a truly voluntary disclosure of a violation of section 592, Tariff Act of 1930, as amended (19 U.S.C. 1592), which may result in a loss of revenue, the penalty assessable with respect to that violation is mitigated, upon the filing of a petition for relief, to an amount not exceeding the total loss of revenue provided a tender of the actual loss of revenue as withheld duties accompanied the disclosure. This policy was embodied in an amendment to section 171.1(a) of the Customs Regulations (19 CFR 171.1(a)) published as Treasury Decision 75-334 (40 FR 43264).

In order to ensure that the Customs voluntary disclosure policy is implemented in accordance with its original objectives, it is necessary to further amend section 171.1(a) of the Customs Regulations (19 CFR 171.1(a)) to set forth two situations in which the voluntary disclosure procedure is not to be used. The first is where the violation is attributable to inadvertent errors or to circumstances such as technical or petty violations not amounting to negligence. The second situation relates to violations where the loss of revenue appears to be \$250 or less. In each situation, the district director may determine that the establishment of a penalty case would not be warranted and that processing the disclosure under the voluntary disclosure program would not, therefore, be appropriate.

Accordingly, section 171.1(a) of the Customs Regulations (19 CFR 171.1(a)) is amended by the addition of a new subparagraph (5) to read as follows:

§ 171.1 Special procedures for certain liabilities incurred under section 592, Tariff Act of 1930, as amended

(a) * * *

(3) Inapplicability of voluntary disclosure procedure.

(i) If the district director determines that a voluntarily-disclosed revenue loss is attributable to inadvertent errors or circumstances such as technical or petty violations not amounting to negligence and that the establishment of a penalty case under 19 U.S.C. 1592 would be inappropriate, the district director shall not refer the matter under the voluntary disclosure program or establish a penalty case, provided any duties due and withheld duties have been deposited.

(ii) Where the district director determines that the voluntarily-disclosed violation involves a loss of revenue of \$250 or less, that any duties due and withheld duties have been deposited and that the violation disclosed either does not extend to other ports

or has already been disclosed at other ports, the district director shall not refer the matter under the voluntary disclosure program or establish a penalty case, unless there are compelling reasons for doing so, such as similar violations.

(R.S. 251, as amended, secs. 592, 618, 624, 46 Stat. 750, as amended, 757, as amended, 759 (5 U.S.C. 301, 19 U.S.C. 66, 1592, 1618, 1624))

Inasmuch as the foregoing amendment liberalizes the present provisions of the Customs Regulations and places no affirmative duty or burden on the public, good cause exists for dispensing with notice and public procedure thereon as unnecessary, and good cause is found for the amendment to become effective on the earliest date possible under 5 U.S.C. 553.

Effective date. This amendment shall become effective upon publication in the FEDERAL REGISTER. (095730)

(ADM-9-03)

G. R. DICKERSON,
Acting Commissioner of Customs.

Approved July 22, 1976,

DAVID R. MACDONALD,
Assistant Secretary of the Treasury.

[Published in the FEDERAL REGISTER July 29, 1976 (41 FR 31529)]

(T.D. 76-213)

Informal Entries—Customs Regulations amended

Sections 143.23 through 143.26, Customs Regulations, pertaining to the filing of informal entries, amended

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C.

TITLE 19—CUSTOMS DUTIES

CHAPTER I—UNITED STATES CUSTOMS SERVICE

PART 143 - CONSUMPTION, APPRAISEMENT, AND INFORMAL ENTRIES

Section 143.23 of the Customs Regulations (19 CFR 143.23) previously provided that, with certain stated exceptions, merchandise to be entered informally shall be entered on Customs Form 5119-A.

or has already been disclosed at other ports, the district director shall not refer the matter under the voluntary disclosure program or establish a penalty case, unless there are compelling reasons for doing so, such as similar violations.

(R.E. 351, as amended, sec. 562, 612, 624, 48 Stat. 750, as amended, 757, as amended, 759 (2 U.S.C. 301, 1302, 1618, 1624))

Inasmuch as the foregoing amendment liberalizes the present provisions of the Customs Regulations and places no affirmative duty or burden on the public, good cause exists for dispensing with notice and public procedure therein as unnecessary, and good cause is found for the amendment to become effective on the earliest date possible under 2 U.S.C. 562.

Effective date: This amendment shall become effective upon publication in the Federal Register (095730)

(11)M-9-00

G. R. Dickerson,
Acting Commissioner of Customs.

Approved July 22, 1976.

JAMES H. MADONALDO,
Assistant Secretary of the Treasury.

Published in the Federal Register July 29, 1976 (41 FR 31250)

(T.D. 76-313)

Informal Entries—Customs Regulations amended

Sections 143.23 through 143.26 Customs Regulations pertaining to the filing of informal entries, amended.

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C.

TITLE 19—CUSTOMS DUTIES

CHAPTER I—UNITED STATES CUSTOMS SERVICE

PART 143—CONVEYANCE, APPRAISMENT, AND INFORMAL ENTRIES

Section 143.23 of the Customs Regulations (19 CFR 143.23) previously provided that, with certain stated exceptions, merchandise to be entered informally shall be entered on Customs Form 2119-A.

However, this section was amended on May 7, 1975, by Treasury Decision 75-105 (40 FR 19813) to provide an alternative procedure to preparing Customs Form 5119-A. If authorized by the district director, this alternative procedure enables an invoice which contains a declaration substantially similar to the declaration statement printed on Customs Form 5119-A, signed by the importer or his agent, to be used as a manifest. The invoice then serves as an informal entry in lieu of Customs Forms 5119-A.

Requests have now been received from several importers and customhouse brokers for another alternative procedure to preparing Customs Form 5119-A for informal entries. Under this new alternative procedure, which is currently being used at several ports throughout the United States, a Consumption Entry, Customs Form 7501, is being submitted in lieu of Customs Form 5119-A for informal entries. Importers and customhouse brokers who possess automated capabilities for completing Customs Form 7501 are in favor of this procedure since it allows them to fully utilize their automated equipment, with a resulting savings in time and expense.

Inasmuch as not all importers and customhouse brokers are equipped to utilize this new procedure, its use is not mandatory. Customs Form 5119-A will still be prepared for informal entries unless the district director has approved the alternative procedure of submitting a signed invoice as a manifest, as provided for by Treasury Decision 75-105, or the importer or customhouse broker desires to submit a Customs Form 7501, annotated for informal entry.

In order to implement the alternative procedure whereby a Customs Form 7501 is prepared in lieu of Customs Form 5119-A for informal entries, it is necessary to make several amendments to Part 143 of the Customs Regulations.

Accordingly, Part 143 of the Customs Regulations (19 CFR Part 143) is amended in the manner set forth below:

PART 143 - CONSUMPTION, APPRAISEMENT, AND INFORMAL ENTRIES

Section 143.23 of the Customs Regulations is amended by adding a new paragraph (f) to read as follows:

§ 143.23 Form of Entry.

(f) Merchandise for which immediate delivery is permitted and entry is made on Customs Form 7501, annotated "Informal Entry" in the upper right hand corner.

An additional copy of the Customs Form 5119-A or, where used, Customs Form 7501, marked or stamped "For Internal Revenue

However, this section was amended on May 7, 1975, by Treasury Decision 75-105 (40 FR 19813) to provide an alternative procedure to preparing Customs Form 5119-A. If authorized by the district director, this alternative procedure enables an invoice which contains a declaration substantially similar to the declaration statement printed on Customs Form 5119-A, signed by the importer or his agent, to be used as a manifest. The invoice then serves as an informal entry in lieu of Customs Form 5119-A.

Requests have now been received from several importers and customhouse brokers for another alternative procedure to preparing Customs Form 5119-A for informal entries. Under this new alternative procedure, which is currently being used at several ports throughout the United States, a Consumption Entry, Customs Form 7501, is being submitted in lieu of Customs Form 5119-A for informal entries. Importers and customhouse brokers who possess automated capabilities for completing Customs Form 7501 are in favor of this procedure since it allows them to fully utilize their automated equipment, with a resulting savings in time and expense.

Inasmuch as not all importers and customhouse brokers are equipped to utilize this new procedure, its use is not mandatory. Customs Form 5119-A will still be prepared for informal entries unless the district director has approved the alternative procedure of submitting a signed invoice as a manifest, as provided for by Treasury Decision 75-105, or the importer or customhouse broker desires to submit a Customs Form 7501, annotated for informal entry.

In order to implement the alternative procedure whereby a Customs Form 7501 is prepared in lieu of Customs Form 5119-A for informal entries, it is necessary to make several amendments to Part 143 of the Customs Regulations.

Accordingly, Part 143 of the Customs Regulations (19 CFR Part 143) is amended in the manner set forth below:

PART 143 - CONSUMPTION, APPRAISEMENT, AND INFORMAL ENTRIES

Section 143.23 of the Customs Regulations is amended by adding a new paragraph (1) to read as follows:

§ 143.23 Form of Entry.

(1) Merchandise for which immediate delivery is permitted and entry is made on Customs Form 7501, annotated "Informal Entry" in the upper right hand corner.

Section 143.24 of the Customs Regulations is amended by changing the section heading, redesignating the present text as paragraph (a), and adding a new paragraph (b), to read as follows:

§ 143.24 Preparation of Customs Form 5119-A and Customs Form 7501.

(a) *Customs Form 5119-A.* The nonserially-numbered Customs Form 5119-A may be prepared by importers or their agents or by Customs officers when it can be presented to a Customs cashier or acting cashier for payment of duties and taxes and for numbering of the entry before the merchandise is examined by a Customs officer. Where there is no Customs cashier or acting cashier, serially-numbered forms must be used, and they shall be prepared by a Customs officer unless such forms can be prepared under his control by the importers or their agents for immediate use in clearing merchandise under the informal entry procedure. The conditions for the preparation of non-serially-numbered Customs Form 5119-A by importers or their agents, as described in the first sentence of this section, do not apply to the acceptance of these entries for shipments not exceeding \$250 in value released under a special permit for immediate delivery in accordance with Part 142 of this chapter.

(b) *Customs Form 7501.* In lieu of Customs Form 5119-A, in situations where immediate delivery is permitted, importers or their agents may prepare a Customs Form 7501, in triplicate, annotated "Informal Entry" in the upper right hand corner. The Customs Form 7501 shall be numbered in accordance with the requirements of paragraph (a) of this section.

Section 143.25 of the Customs Regulations is amended to read as follows:

§ 143.25 Information on entry form.

Each Customs Form 5119-A or, where used, Customs Form 7501 shall contain an adequate description of the merchandise and the item number of the Tariff Schedules of the United States (19 U.S.C. 1202), under which the merchandise is classified.

The first sentence of section 143.26 of the Customs Regulations is amended to read as follows:

§ 143.26 Additional copy for Internal Revenue.

An additional copy of the Customs Form 5119-A or, where used, Customs Form 7501, marked or stamped "For Internal Revenue

Section 143.24 of the Customs Regulations is amended by changing the section heading, redesignating the present text as paragraph (a), and adding a new paragraph (b), to read as follows:

§ 143.24 Preparation of Customs Form 5119-A and Customs Form 7501.

(a) Customs Form 5119-A. The nonserially-numbered Customs Form 5119-A may be prepared by importers or their agents or by Customs officers when it can be presented to a Customs cashier or acting cashier for payment of duties and taxes and for numbering of the entry before the merchandise is examined by a Customs officer. Where there is no Customs cashier or acting cashier, serially-numbered forms must be used, and they shall be prepared by a Customs officer unless such forms can be prepared under his control by the importers or their agents for immediate use in clearing merchandise under the informal entry procedure. The conditions for the preparation of non-serially-numbered Customs Form 5119-A by importers or their agents, as described in the first sentence of this section, do not apply to the acceptance of these entries for shipments not exceeding \$250 in value released under a special permit for immediate delivery in accordance with Part 142 of this chapter.

(b) Customs Form 7501. In lieu of Customs Form 5119-A, in situations where immediate delivery is permitted, importers or their agents may prepare a Customs Form 7501, in triplicate, annotated "Informal Entry", in the upper right hand corner. The Customs Form 7501 shall be numbered in accordance with the requirements of paragraph (a) of this section.

Section 143.25 of the Customs Regulations is amended to read as follows:

§ 143.25 Information on entry form.

Each Customs Form 5119-A or, where used, Customs Form 7501 shall contain an adequate description of the merchandise and the item number of the Tariff Schedules of the United States (19 U.S.C. 1202), under which the merchandise is classified.

The first sentence of section 143.26 of the Customs Regulations is amended to read as follows:

§ 143.26 Additional copy for Internal Revenue.

An additional copy of the Customs Form 5119-A or, where used, Customs Form 7501, marked or stamped "For Internal Revenue

Purposes," shall be prepared for each entry covering cigars, cigarettes, or cigarette papers, or tubes when the entry of those articles is subject to Part 275 of the regulations of the Internal Revenue Service (26 CFR Part 275), and tax is payable to Customs upon release of such articles:****
 (R.S. 251, as amended, secs. 498, 624, 46 Stat. 728, as amended, 759 (19 U.S.C. 66, 1498, 1624))

Inasmuch as these amendments merely permit an alternative to the present requirements and require no public initiative, notice and public procedure thereon is found to be unnecessary and good cause exists for dispensing with a delayed effective date under the provisions of 5 U.S.C. 553.

Effective date. These amendments shall become effective upon publication in the FEDERAL REGISTER. (095871)

(ADM-9-03)

VERNON D. ACREE,
Commissioner of Customs.

Approved July 26, 1976,
 DAVID R. MACDONALD,
Assistant Secretary of the Treasury.

[Published in FEDERAL REGISTER July 30, 1976 (41 FR 31811)]

Abstract Abstracted Protest Decisions

DEPARTMENT OF THE TREASURY, July 19, 1976.

The following abstracts of decisions of the United States Customs Court at New York are published for the information and guidance of officers of the customs and others concerned. Although the decisions are not of sufficient general interest to print in full, the summary herein given will be of assistance to customs officials in quickly locating cases and tracing important facts.

VERNON D. ACREE
Commissioner of Customs.

ERRATA

In Customs Bulletin, Vol. 10, No. 24, dated June 16, 1976: In T.D. 76-163 on page 4 delete all information concerning Madawaska Brick and Block Corp.; In T.D. 76-164 on page 5 delete all information concerning Arnold Bros. Transport Ltd.

Vernon D. Agnew
Commissioner of Customs

Approved July 26, 1976
David R. Macdonald
Assistant Secretary of the Treasury

[Published in Federal Register July 30, 1976 (41 FR 21811)]

Decisions of the United States Customs Court

United States Customs Court

One Federal Plaza
New York, N.Y. 10007

Chief Judge

Nils A. Boe

Judges

Paul P. Rao
Morgan Ford
Seovel Richardson
Frederick Landis

James L. Watson
Herbert N. Maletz
Bernard Newman
Edward D. Re

Senior Judges

Mary D. Alger
Samuel M. Rosenstein

Clerk

Joseph E. Lombardi

Abstract

Abstracted Protest Decisions

DEPARTMENT OF THE TREASURY, July 19, 1976.

The following abstracts of decisions of the United States Customs Court at New York are published for the information and guidance of officers of the customs and others concerned. Although the decisions are not of sufficient general interest to print in full, the summary herein given will be of assistance to customs officials in easily locating cases and tracing important facts.

VERNON D. ACREE
Commissioner of Customs.

CUSTOMS COURT

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	ASSESSED	HELD	BASIS	PORT OF ENTRY AND MERCHANDISE
P76/176	Richardson, J. July 13, 1976	General Instrument Corporation	70/22708, etc.	Item 685.80 12.5% or 12% (capacitors) Item 687.80 12.5% or 11% (diodes) Item 685.20 9% (sockets) Item 685.20 9% convergence box assembly Item 682.10 12.5% (I.F. transformers) Without allowance under Item 807.00	As assessed, supra, with cost or value of U.S. fabricated Components (Items marked "B", "C", "J", "N", "P") deductible from full value of imported merchandise pursuant to Item 807.00	General Instrument Corporation v. U.S. (C.A.D. 1108, Items marked "B"); (C.D. 4470, Items marked "C"); (C.A.D. 1128, Items marked "J") Agreed statement of facts (Items marked "N", "P")	New York American goods returned; U.S. components of capacitors "B"; diodes "C"; television, defect for sockets "J"; IF transformers "N"; convergence box assemblies "P")

Decisions of the United States Customs Court

Abstracts Abstracted Reappraisal Decisions

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
E7678	Richardson, J. July 13, 1976	Associated Custom Houses Brokers, s/o Michaels Stern Co.	R66/1082, etc.	Constructed value	Appraised values, less \$0.36 per yard, net packed	H. M. Young Associates, Inc. v. U.S. (C.D. 4388, aff'd C.A.D. 1138)	Rochester (Buffalo) "Cotton Elastic Webb", "Cotton Tissue", "Tissu colon avec elastique pour vêtements", etc.
E7679	Richardson, J. July 13, 1976	Great Empire Corp.	R67/7277, etc.	Cost of production	Appropriate value listed on schedule, attached to decision and judg- ment, in column des- ignated "Claimed value" for each auto- mobile model	U.S. v. F & D Trading Corp. (C.A.D. 1089)	Baltimore Various model Volkswagen auto- mobiles
E7680	Richardson, J. July 14, 1976	Associated Custom Houses Brokers, s/o Michaels Stern Co.	R68/4921, etc.	Constructed value	Appraised values, less \$0.36 per yard, net packed	H. M. Young Assoc- ates, Inc. v. U.S. (C.D. 4388, aff'd C.A.D. 1138)	Rochester (Buffalo) "Cotton Elastic Webb", "Cotton Tissue", "Tissu colon avec elastique pour vêtements", etc.

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	HELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R76/81	Richardson, J. July 14, 1976	Associated Custom House Brokers, s/c Michaels Stern Co.	R66/4945, etc.	Constructed value	Appraised values, less \$0.36 per yard, net packed	H. M. Young Associates, Inc. v. U.S. (C.D. 4388, aff'd C.A.D. 1138)	Rochester (Buffalo) "Cotton Elastic Webb's", "Cotton Tissue", "Tissue cotton avec elastique pour vêtements", etc.
R76/82	Richardson, J. July 14, 1976	Diesel Motors, Inc., et al.	R67/2416, etc.	Cost of production	Appropriate value listed on schedule, attached to decision and judgment, in column designated "Claimed Value (in Deutsch Marks)," for each automobile model	U.S. v. F & D Trading Corp. (C.A.D. 1089)	New York Various model Volkswagen automobiles
R76/83	Richardson, J. July 14, 1976	F & D Trading Corp.	R66/11683	Cost of production	Appropriate value listed on schedule, attached to decision and judgment in column designated "Claimed Value (in Deutsch Marks)," for each automobile model	U.S. v. F & D Trading Corp. (C.A.D. 1089)	Savannah Various model Volkswagen automobiles

E75/84	Richardson, J. July 14, 1976	Great Empire Corp.	R62/4355, etc.	Cost of production	Appropriate value listed on schedule, attached to decision and judge- dicated "Claimed Value (in Deutsch Mark)," for each au- tomobile model	U.S. v. F & D Trading Corp. (C.A.D. 1089)	Jacksonville (Tampa) Various model Volk- swagen automobiles
E76/85	Richardson, J. July 14, 1976	Great Empire Corp.	R67/19114	Cost of production	3393.00 Deutsch Marks, for each automobile	U.S. v. F & D Trading Corp. (C.A.D. 1089)	Charleston Model 113 Volkswagen automobile
E78/86	Richardson, J. July 14, 1976	Great Empire Corp.	R69/7796, etc.	Cost of production	Appropriate value listed on schedule, attached to decision and judge- dicated "Claimed Value," for each auto- mobile model	U.S. v. F & D Trading Corp. (C.A.D. 1089)	Baltimore Various model Volk- swagen automobiles

JULY 12, 1976

APPEAL 75-29.—United States v. The Twin Wintons.—CERAMIC WARE DECANTERS—NONBONE CHINAWARE DECANTERS—FINE-GRAINED STONEWARE DECANTERS—TSUS.—C.D. 4594 reversed June 10, 1976. C.A.D. 1171. Application by appellee.

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Customs Court

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